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GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF SPECIAL EDUCATION
7th FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

TIMOTHY K. WEBB, Ed.D.
COMMISSIONER

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		July 1, 2009 – September 30, 2010	
School System:	Carter County Schools		
Director of Schools:	Mr. Dallas Williams		
	Signature	Date	
E-Mail Address:	Williamsd12@k12tn.net		
Name of Program Contact Person:	Dr. Carol Whaley		
E-Mail Address:	carolwhaley@k12tn.net		
Address:	305 Academy Street	Telephone No.:	423-547-
	Elizabethton, TN. 37643		4013

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved:	\$ 1,431,913.61	Permissive Use of Funds Requested for:
Amount of Preschool Grant Funds Approved:	\$ 67,060.82	A B C
Signature (Authorized State Department of Education Official)		Date

Must be submitted to your Management Consultant before July 1, 2009.

**TCA 49-10-302
Section 612 (a) (11)**

**COMPLIANCE ASSURANCE
And
STATISTICAL INFORMATION
For
SCHOOL YEAR 2009-2010**

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NOTE: IF YOU ARE SUBMITTING YOUR FINANCIAL SPREADSHEETS USING THE LOCAL GOVERNMENT SOFTWARE, IN ORDER FOR THE REVIEWER TO DETERMINE THAT FEDERAL FUNDS ARE SUPPLEMENTAL TO THE GENERAL PURPOSE FUNDS, YOU MUST ADD FTEs TO THE JUSTIFICATION PAGES FOR GENERAL PURPOSE, IDEA AND PRESCHOOL.

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

CHILDREN WITH DISABILITIES TO RECEIVE FREE APPROPRIATE PUBLIC EDUCATION SERVICES FROM THE SCHOOL SYSTEM

This table should reflect those children the school system **may** provide services to during the upcoming school year. Report children by the primary disability on Table A. If a child has more than one disability, report him/her under the condition considered to be the major disability. **This is an unduplicated count** so each child should be reported only one time. These numbers are estimates based on current knowledge and data; you may refer to Table 1 of your last End of Year report as a reference for determining #'s when completing these two tables.

INSTRUCTIONS:

- 1 Within School System - Provide the number by the primary disability of the eligible children by age category who are to receive special education services within the school system.
- 2 Contractual Arrangements - Provide the number by disability of the eligible children by age category that are to be provided full-time special education services through contractual arrangement with another school system, a private school, or a public agency. **All contracts for full time special education placements must be approved annually by the state Commissioner of Education. No LEA shall expend state or federal funds for contracted placements that have not been approved by the Commissioner.** Attach contracts for the students listed. Any additional contracts for full time placement made during the school year shall be submitted within 30 days of the placement to your Management Consultant. No LEA can contract for services for CWD unless the program meets school approval.
- 3 Total to Receive Free Appropriate Public Education Services - Total of all students who are to be provided special education services by the school system directly (Column 1) or through contractual arrangement (Column 2) by age category. **This includes students who will turn 22 during the school year.**
- 4 Number to Receive Special Transportation – Provide a count by age, category and disability of eligible children who are to be provided special transportation. ***If any numbers are reported in this column, transportation expenses must be included in the appropriate budget.***
- 5 Private School Children Placed by LEA –
Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by the LEA in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would also be reported in Columns 1 or 2.
- 6 Private School Children Placed by Parents – (Services Plan)
 - a. Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system.
 - b. Number Served – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would not be reported in Columns 1, 2 or 3.

Authority: TRR & MS-0520-1-3-.09 (3)(c)

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

DISABILITY	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by Parents			
											(6a) # Private School Students Placed by Parents within system		(6b) # Of Private School Students (6a) Served by LEA This School Year	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21
Autism	1	7			1	7		2						
Blind		1				1		1						
Deaf-Blindness														
Deafness		1				1								
Developmental Delay	30	58			30	58	11	8						
Emotional Disturbance	1	9			1	9	1	4						
Hearing Impairments		6				6								
Intellectually Gifted	1	110			1	110		34						
Language Impairments	3	10			3	10								
Mental Retardation		79				79		41						
Multiple Disabilities		13				13		11						
Orthopedic Impairments		1				1								
Other - Functional Delay		53				53		2						
Other - Health Impairments	1	106			1	106		12						
Specific Learning Disabilities		418				418		7						
Speech Impairment	49	204			49	204	1					2		2
Traumatic Brain Injury		4				4								
Visual Impairments	4	5			4	5	2							
TOTAL	90	1085	0	0	90	1085	15	122	0	0	0	2	0	2
Grand Total					1175									

LEA: Carter

B.1 OPTIONS TO BE PROVIDED AGES 3 – 5*

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
1	51	14	10	6		6	2			90

B.2 OPTIONS TO BE PROVIDED AGES 6 -21*

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
127	240	245	210	190	11	48	11		3	1085

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

*** Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

☒ **Yes** ☐ **No** **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to reduce state and local maintenance of effort by up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 5A) and indicate how these funds will be used (Page 5A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

☐ **Yes** ☒ **No** **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

☐ **Yes** ☒ **No** **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 5C)*

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

Complete this form if Item A, Page 5 is marked "yes".

LEA: Carter

A. Use of IDEA Funds as Local Funds

For any fiscal year for which the federal allocation received by a LEA under Section 611(f) *Subgrants to LEAs* exceeds the amount the LEA received for the previous FY, the LEA may reduce the level of expenditures otherwise required by Section 613(a)(2)(A)(iii) by not more than 50% of the excess. Section 613(a)(2)(C)(i) 300.205

If the LEA chooses to use these funds, the LEA shall use an amount of local funds equal to the reduction in expenditures under clause (i) above, to carry out activities authorized under the Elementary and Secondary Act of 1965. Section 613(a)(2)(C)(ii) 300.205(a)

If the SEA determines that the LEA is unable to establish and maintain programs of free appropriate public education that meet the requirements of Section 613(a) **or** the SEA has taken action against the LEA under section 616 *Monitoring, Technical Assistance and Enforcement*, the SEA shall prohibit the LEA from reducing the level of expenditures under clause (i) above for that fiscal year. Section 613(a)(2)(C)(iii)

The amount of funds expended by a LEA under subsection (f) *Coordinated Early Intervening Services*, shall count toward the maximum amount of expenditures such LEAs may reduce under clause (i) above. Section 613(a)(2)(C)(iv)

If a SEA determines that an **LEA is not meeting the requirements of Part B, including the targets in the state's performance plan, the SEA shall prohibit the LEA from reducing its MOE under Section 613(a)(2)(C) for any fiscal year.** Section 616(f)

1.	Estimated/final IDEA allocation for this year:	\$ 2,793,306.29
2.	Actual IDEA final allocation for last year:	\$ 1,343,386.00
3.	Difference (line 1 – line 2) if >0:	\$ 1,449,920.29
4.	Line 3 X 50%	\$ 724,960.145
		X50
5.	Maximum available for use as local funds:	\$ 724,960.145
6.	Amount used if less than line 5:	\$ 589,960.00

If the LEA is also requesting to use funds for Coordinated Early Intervening Services, include calculation below:

7.	Amount given in line 6:	\$ _____
8.	Subtract amount to be spent on page 5C:	\$ _____
9.	Amount available for Item "A" to use as local funds:	\$ _____

* If the Early Intervening amount is more than the amount in line 5 or 6 on this form, Early Intervening will cancel out the local funds reduction. If Early Intervening amount is less, the difference may be taken under Form "A"

C. FINANCIAL INFORMATION

TRR&MS 0520-1-9-.03 (2) (k) (7)
0520-1-9-.03 (1) (k) (2)
EDGAR Sect 80.20 (a) (2)
(Subpart C (b) (4))

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	1,653,164.00	42.00	70,697.00	2.15		
117	Career Ladder Program	25,000.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts	5,800.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	22,583.50	0.50				
162	Clerical Personnel						
163	Educational Assistants	59,279.00	5.50	526,946.00	49.00	16,131.00	1.50
171	Speech Pathologist						
189	Other Salaries & Wages (Specify)*			109,992.00	4.00		
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security	110,481.00	XXXXXXXX	43,797.00	XXXXXXXX	1,002.00	XXXXXXXX
204	State Retirement	119,565.00	XXXXXXXX	86,477.00	XXXXXXXX	1,482.00	XXXXXXXX
206	Life Insurance	1,460.00	XXXXXXXX	1,285.00	XXXXXXXX	30.00	XXXXXXXX
207	Medical Insurance	326,083.00	XXXXXXXX	308,000.00	XXXXXXXX	6,168.00	XXXXXXXX
208	Dental Insurance	10,800.00	XXXXXXXX	13,240.00	XXXXXXXX	240.00	XXXXXXXX
210	Unemployment Compensation	928.00	XXXXXXXX	1,526.00	XXXXXXXX	60.00	XXXXXXXX
212	Employer Medicare	26,100.00	XXXXXXXX	10,242.00	XXXXXXXX	234.00	XXXXXXXX
299	Other Fringe Benefits (Specify)*	3,800.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies	15,930.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services - Equipment	1,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*	14,521.50	XXXXXXXX	46,497.16	XXXXXXXX	465.82	XXXXXXXX
429	Instructional Supplies & Materials	10,000.00	XXXXXXXX	22,000.00	XXXXXXXX	870.00	XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX	1,226.45	XXXXXXXX	500.00	XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*	1,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment		XXXXXXXX	15,000.00	XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	2,407,495.00	XXXXXXXX	1,256,925.61	XXXXXXXX	27,182.82	XXXXXXXX

*Other Salaries & Wages = 2 interpreters, 1 behavior specialist & 1 early childhood coordinator

Special Education Expenses Only

FTE Positions: Full time equivalency – **use two decimals.**

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

TRR&MS 0520-1-9-.03 (2) (k) (7)
0520-1-9-.03 (1) (k) (2)
EDGAR Sect 80.20 (a) (2)
(Subpart C (b) (4))

***Note: "Specify" on Justification Page**

C. FINANCIAL INFORMATION (Continued)
2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72120	SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES (72120)						
131	Medical Personnel			55,000.00	2.00		
189	Other Salaries & Wages (Specify)*						
201	Social Security		XXXXXXXX	3,370.00	XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX	7,500.00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX	60.00	XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX	8,420.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX	480.00	XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX	52.00	XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX	790.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
413	Drugs & Medical Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
735	Health Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72120	TOTAL EXPENDITURES	0.00	XXXXXXXX	75,672.00	XXXXXXXX	0.00	XXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals.**Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (Continued)
2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72130	SUPPORT SERVICES (72000)						
	STUDENTS (72100)						
	OTHER STUDENT SUPPORT (72130)						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
123	Guidance Personnel						
124	Psychological Personnel						
127	Career Ladder - Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
130	Social Workers			21,834.00	0.50		
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel						
164	Attendants	29,416.00	4.00	38,818.00	6.00		
170	School Resource Officers						
189	Other Salaries & Wages (Specify)*						
201	Social Security		XXXXXXXX	3,760.00	XXXXXXXX		XXXXXXXX
204	State Retirement	1,762.00	XXXXXXXX	4,000.00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation	100.00	XXXXXXXX	208.00	XXXXXXXX		XXXXXXXX
212	Employer Medicare	412.00	XXXXXXXX	880.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
309	Contracts with Government Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equip		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
72130	TOTAL EXPENDITURES	31,690.00	XXXXXXXX	69,500.00	XXXXXXXX	0.00	XXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals**.Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	72,842.00	1.00				
117	Career Ladder Program	8,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel	49,838.00	1.00				
127	Career Ladder Extended Contracts	8,800.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel	81,245.00	2.00				
161	Secretary(s)						
162	Clerical Personnel	27,181.00	1.00				
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages (Specify)*			17,500.00	1.00		
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security	15,470.00	XXXXXXX	1,850.00	XXXXXXX		XXXXXXX
204	State Retirement	18,116.00	XXXXXXX	2,343.00	XXXXXXX		XXXXXXX
206	Life Insurance	150.00	XXXXXXX	30.00	XXXXXXX		XXXXXXX
207	Medical Insurance	33,170.00	XXXXXXX	6,573.00	XXXXXXX		XXXXXXX
208	Dental Insurance	1,200.00	XXXXXXX	240.00	XXXXXXX		XXXXXXX
210	Unemployment Compensation	100.00	XXXXXXX	26.00	XXXXXXX		XXXXXXX
212	Employer Medicare	3,645.00	XXXXXXX	254.00	XXXXXXX		XXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
308	Consultants		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services -Equipment	4,000.00	XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel	24,000.00	XXXXXXX	1,000.00	XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)*	8,500.00	XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)*	5,000.00	XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development	11,000.00	XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)*	49,300.00	XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment (Specify)*	2,500.00	XXXXXXX		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	424,057.00	xxxxxxx	29,816.00	xxxxxxx	0.00	xxxxxxx

*Inventory/Technology Person
Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72710	SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers	65,550.00	7.00			22,910.00	2.00
162	Clerical Personnel						
189	Other Salaries & Wages (Specify)*						
196	In-Service Training						
201	Social Security	4,064.00	XXXXXXXX		XXXXXXXX	1,421.00	XXXXXXXX
204	State Retirement	9,033.00	XXXXXXXX		XXXXXXXX	3,160.00	XXXXXXXX
206	Life Insurance	210.00	XXXXXXXX		XXXXXXXX	60.00	XXXXXXXX
207	Medical Insurance	40,000.00	XXXXXXXX		XXXXXXXX	11,490.00	XXXXXXXX
208	Dental Insurance	1,680.00	XXXXXXXX		XXXXXXXX	452.00	XXXXXXXX
210	Unemployment Compensation	175.00	XXXXXXXX		XXXXXXXX	50.00	XXXXXXXX
212	Employer Medicare	950.00	XXXXXXXX		XXXXXXXX	335.00	XXXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts with Private Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
313	Contracts with Parents		XXXXXXXX		XXXXXXXX		XXXXXXXX
314	Contracts with Public Carriers		XXXXXXXX		XXXXXXXX		XXXXXXXX
315	Contracts with Vehicle Owners		XXXXXXXX		XXXXXXXX		XXXXXXXX
329	Laundry Service		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
338	Maintenance & Repair Service -		XXXXXXXX		XXXXXXXX		XXXXXXXX
340	Medical & Dental Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
351	Rentals		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
412	Diesel Fuel		XXXXXXXX		XXXXXXXX		XXXXXXXX
418	Equipment & Machinery Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
424	Garage Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
425	Gasoline		XXXXXXXX		XXXXXXXX		XXXXXXXX
433	Lubricants		XXXXXXXX		XXXXXXXX		XXXXXXXX
450	Tires & Tubes		XXXXXXXX		XXXXXXXX		XXXXXXXX
453	Vehicle Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
729	Transportation Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72710	TOTAL EXPENDITURES	121,662.00	XXXXXXXX	0.00	XXXXXXXX	39,878.00	XXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (continued)**3. Estimated Expenditure Summary
Education for Students with Disabilities**

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools			
71200	Special Education Program	2,407,495.00	1,256,925.61	27,182.82
72120	Health Services		75,672.00	
72130	Other Student Support	31,690.00	69,500.00	
72215	Alternative Instruction Program			
72220	Special Education Program Staff	424,057.00	29,816.00	
72410	Office of Principal			
72710	Transportation	121,662.00		39,878.00
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX		
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort	-589,960.00	XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX		XXXXXXXX
TOTAL EXPENDITURES		2,984,904.00	1,431,913.61	67,060.82

Indirect Cost Rate: 1.73**Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.****Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.****GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C**

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C. FINANCIAL INFORMATION (continued)

☐ **IDEA, PART B** ☐ **PRESCHOOL GRANT**

4. Equipment Purchase Requiring Prior Approval

THIS INCLUDES EQUIPMENT HAVING A USEFUL LIFE OF MORE THAN ONE YEAR **AND** AN ACQUISITION COST OF **\$5,000.00** OR MORE PER UNIT.

[illegible]

DUPLICATE FORM AS NEEDED (COMPUTE GRAND TOTAL MANUALLY)

**GRAND TOTAL
EQUIPMENT \$**

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Carter County Schools

Special Education Instruction Program

	Acct. No. 71200	Description	Justification
X	116	Teachers	To pay for teachers working with SE students
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students
	162	Clerical Personnel	To pay for SE clerical personnel
X	163	Educational Assistants	To pay for SE educational assistants
	171	Speech Pathologist	To pay for SE speech pathologist
X	189	Other Salaries & Wages (Specify)	2 interpreters, 1 behavior specialist, 1 early childhood Coordinator salaries to work with SE students in need Of these services
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers
X	201	Social Security	Fringe benefits for above salaries
X	204	State Retirement	Fringe benefits for above salaries
X	206	Life Insurance	Fringe benefits for above salaries
X	207	Medical Insurance	Fringe benefits for above salaries
X	208	Dental Insurance	Fringe benefits for above salaries
X	210	Unemployment compensation	Fringe benefits for above salaries
x	212	Employer Medicare	Fringe benefits for above salaries
	299	Other Fringe Benefits (Specify)	
	310	Contracts with other Public Agencies	Contract with: For:
	311	Contracts with other School Systems	Contract with: For:
	312	Contracts with Private Agencies	Contract with: For:
	322	Evaluation & Testing	To evaluate and test S. E. students
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment
	356	Tuition	To pay tuition for SE students unable to afford it
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers
X	399	Other Contracted Services (Specify)	To pay OT, PT, audiological services, psychological services
X	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials such as research based writing curriculum, math resources, reading resources, etc. for the SE classroom
	449	Textbooks	To purchase supplementary textbooks for SE students
X	499	Other Supplies & Materials (Specify)	To purchase non-instructional classroom supplies such as folders, journal books, paper supplies, etc. for SE classrooms
	535	Fee Waivers	To pay fees for SE students that cannot afford them
	599	Other Charges (Specify)	
X	725	Special Education Equipment *	To purchase computers & printers needed for SE To meet IEP goals & objectives

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Carter County Schools

Students Support Services/Health Services

	Acct. No 72120	Description	Justification
X	131	Medical Personnel	To pay for nurses, PT, etc. working with SE students
	189	Other Salaries & Wages (Specify)	
x	201	Social Security	Fringe benefits for salaries funded above
X	204	State Retirement	Fringe benefits for salaries funded above
X	206	Life Insurance	Fringe benefits for salaries funded above
X	207	Medical Insurance	Fringe benefits for salaries funded above
X	208	Dental Insurance	Fringe benefits for salaries funded above
X	210	Unemployment Compensation	Fringe benefits for salaries funded above
X	212	Employer Medicare	Fringe benefits for salaries funded above
	299	Other Fringe Benefits (Specify)	
	307	Communication	SE communication costs
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE health related equipment
	348	Postal Charges	To pay for postal charges related to SE communication
	355	Travel	Travel by SE medical employees to treat SE students
	399	Other Contracted Services (Specify)	
	413	Drugs & Medical Supplies	To purchase medical supplies for SE students
	499	Other Supplies & Materials (Specify)	
	524	In-Service/Staff Development	In-service for SE medical personnel
	599	Other Charges (Specify)	
	735	Health Equipment (Specify)	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Carter County Schools

Students Support Services/Other Student Support

	Acct. No. 72130	Description	Justification	
	123	Guidance Personnel	SE to pay salary of guidance personnel to work w/children w/disabilities	
	124	Psychological Personnel	To pay salary of SE psychological personnel	
X	130	Social Workers	To pay salary of SE social workers	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary for support personnel	
	162	Clerical Personnel	To pay salary of SE clerical worker for support personnel	
X	164	Attendants	To pay salary of SE attendants	
	170	School Resource Officers	To pay salary of SE school resource officer	
	189	Other Salaries and Wages (Specify)		
x	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
	206	Life Insurance	Fringe benefits for above salaries	
	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
x	210	Unemployment Compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	307	Communication	SE communication costs	
	309	Contracts with Government Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test SE students by guidance, psychological, or assessment staff	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services - Equipment	To maintain & repair equipment used by support staff	
	348	Postal Charges	To pay for postage used by support staff	
	355	Travel	Travel by SE support staff	
	399	Other Contracted Services (Specify)		
	499	Other Supplies & Materials (Specify)		
	524	In-Service/Staff Development	Staff development specifically designed for support staff	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Carter County Schools

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary	
	162	Clerical Personnel	To pay salary of SE clerks	
	171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services	
X	189	Other Salaries and Wages (Specify)	To pay salary of SE inventory/technology personnel	
	196	In-Service Training	Pay for training of SE support staff	
X	201	Social Security	Fringe benefits for above personnel	
X	204	State Retirement	Fringe benefits for above personnel	
X	206	Life Insurance	Fringe benefits for above personnel	
X	207	Medical Insurance	Fringe benefits for above personnel	
X	208	Dental Insurance	Fringe benefits for above personnel	
X	210	Unemployment Compensation	Fringe benefits for above personnel	
X	212	Employer Medicare	Fringe benefits for above personnel	
	299	Other Fringe Benefits (Specify)		
	307	Communication	SE communication costs	
	308	Consultants	To pay consultants	For:
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	348	Postal Charges	To pay for postal charges for SE programs	
X	355	Travel	Travel for SE support Staff	For: traveling to & from schools; to conferences, etc.
	399	Other Contracted Services (Specify)		
	499	Other Supplies & Materials (Specify)		
	524	In-Services/Staff Development	Staff development for SE support staff	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Carter County Schools

PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
x	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
X	208	Dental Insurance	Fringe benefits for above salaries	
X	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
X	399	Other Contracted Services (Specify)	To pay for therapy services such as OT &/or PT	
X	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials such as diapers, baby wipes, snacks, hand sanitizers, gloves, etc. for the SE preschool classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
X	499	Other Supplies & Materials (Specify)	To purchase supplies/materials such as wipes, diapers for preschool classroom	
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Carter County Schools

PRESCHOOL GRANT

Transportation

	Acct. No. 72710	Description	Justification
	105	Supervisor/Director (Specify)	
	142	Mechanic(s)	
X	146	Bus Drivers	Special Education bus drivers to transport special education students
	162	Clerical Personnel	
	189	Other Salaries & Wages (Specify)	
	196	In-Service Training	In-service training for approved special education personnel above
X	201	Social Security	Fringe benefits for approved personnel above
X	204	State Retirement	Fringe benefits for approved personnel above
X	206	Life Insurance	Fringe benefits for approved personnel above
X	207	Medical Insurance	Fringe benefits for approved personnel above
X	208	Dental Insurance	Fringe benefits for approved personnel above
X	210	Unemployment Compensation	Fringe benefits for approved personnel above
X	212	Employer Medicare	Fringe benefits for approved personnel above
	299	Other Fringe Benefits (Specify)	
	307	Communication	SE communication costs
	311	Contract with Other School Systems (Specify)	
	312	Contracts with Private Agencies (Specify)	
	313	Contracts with Parents	
	314	Contracts with Public Carriers	
	315	Contracts with Vehicle Owners	
	338	Maintenance & Repair Service – Vehicles	Maintenance and repair of special education purchased vehicles
	340	Medical and Dental Services	
	348	Postal Charges	To pay postal charges re: communication
	351	Rentals	
	355	Travel	
	399	Other Contracted Services (Specify)	
	412	Diesel Fuel	
	418	Equipment and Machinery Parts	For special education purchased vehicles
	424	Garage Supplies	For special education purchased vehicles
	425	Gasoline	For special education purchased vehicles
	433	Lubricants	For special education purchased vehicles
	450	Tires and Tubes	For special education purchased vehicles
	453	Vehicle Parts	For special education purchased vehicles
	499	Other Supplies & Materials (Specify)	
	511	Vehicle & Equipment Insurance	To pay insurance for vehicles and equipment used to transport SE students
	524	In-Service/Staff Development	Staff Development for above approved special education personnel
	599	Other Charges (Specify)	
	701	Administration Equipment	
	729	Transportation Equipment	

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2006-2007

Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2006-2007)	<u>\$3,113,687.76</u>
Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	<u>1,242</u>
Per pupil expenditures 2006-2007 Divide a (1) by a (2)	<u>\$2,506.99</u>

b. Expenditures for 2007-2008

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008)	<u>\$3,499,220.61</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)	<u>1,197</u>
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)	<u>\$2,923.33</u>

c. Expenditures for 2008-2009 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009)	<u>\$3,538,171.79</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009)	<u>1171</u>
3. Per pupil actual or projected expenditures 2008-2009 Divide b (1) by b (2)	<u>\$ 3021.49</u>
4. System's total net enrollment (All Students)	<u>6238</u>
Percentage of S.E. Students (Divide c.2 by c.4)	<u>18.7</u>

DOE USE ONLY

\$

\$

d. Projected Expenditures for 2009-2010

(Page 14, Total Expenditures General Purpose Funds)	<u>\$2,984,904.00</u>
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*** NOTE: If c.1. and c.3 are less than b.1 and b.3. , a maintenance of effort problem has occurred.** Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.

APPENDIX

Comprehensive Application for SPED Checklist

TABLE OF CONTENTS

	PAGE
Check List	1-4
Indirect Cost (Restricted Rate) Worksheet.....	5

Comprehensive Application for Special Education Services Checklist

Page -Cover Page

LEA
SEA

☐ ☐ ALL items in box labeled "To be Completed by Local School System" have been answered.

☐ ☐ The Director of Schools has signed and dated the plan.

Comments:

Part I – Compliance Assurances

Pages 1-2 – Compliance Assurances

☐ ☐ Pages are included.

☐ ☐ Signed and dated by the Director of Schools.

Part II – Statistical Information

Page 3 – Children with Disabilities to Receive FAPE Services from the School System

Name of School System is given at top of page

☐ ☐ Boxes in Column 1 are completed appropriately by primary disability, by age span and are totaled correctly at bottom of page. (May use end of year report as a method of projecting numbers for new fiscal year.)

☐ ☐ For Column 2 include any students served full-time by contractual agreement. The LEA must submit a contract for any full-time Special Education placements to be approved by the Commissioner within 30 days of initiation of the contract. Totals are correct at bottom of column.

☐ ☐ Totals in Column 3 are correct for each disability (column 1 + Column 2) and for each grade span at bottom of page.

☐ ☐ The total 3 – 5 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.

☐ ☐ The total 6 – 21 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.

☐ ☐ Column 4 indicates the # of students receiving special transportation and totals are correct. Note: If any students are receiving special transportation, cost for this expense must be included in the appropriate budget page.

- ☐ ☐ Column 5 includes only those students placed in a private school by the LEA. The totals by age group is correct at the bottom of the column.
- ☐ ☐ Columns 6(a) and (b) includes only private school children placed by their parents. The totals at the bottom of each column are correct.
- ☐ ☐ Grand total is correct.

Comments: The numbers on this page represent an unduplicated count (head count) of students.
Page 4 – Options to be Provided (Ages 3-5, and (Ages 6-21)

- ☐ ☐ Name of School System is given at top of page.
- ☐ ☐ Indicate number of children served by option. This is a duplicated count and should reflect both primary and one secondary option of service.
- ☐ ☐ The total by option and disability either equals the total of Column 3 on Page 3 for 3-5 year olds and 6-21 year olds or is no more than double that number.
- ☐ ☐ Check total number given for Option 6. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds..

Comments: The LEA is strongly encouraged to use the End of Year Report as a guideline for filling out this page. This is a duplicated count (service count) of students served.

Page 5 – Permissive Use of Funds

- ☐ ☐ LEA SEA
- ☐ ☐ Yes or No is checked for each item on Page 5.
- ☐ ☐ Use of Funds as Local Funds (5A) worksheet is completed if LEA is requesting this option.
- ☐ ☐ Use of Funds as Local Funds (5B) worksheet is completed if LEA is requesting this option.
- ☐ ☐ Use of Funds as Local Funds (5C) worksheet is completed if LEA is requesting this option. Justification page for budget is attached.
- ☐ ☐ Cover Page of Comprehensive Application is marked indicating Use of Funds to be utilized, if applicable

Pages 6 -13 – Estimated Expenditures

- ☐ ☐ LEA SEA
- ☐ ☐ Name of School System is given at top of page.
- ☐ ☐ Total expenditures for each budget (General Purpose, IDEA Part B, & Preschool) are calculated correctly.
- ☐ ☐ FTE positions are given for appropriate personnel line items.

<input type="checkbox"/> <input type="checkbox"/>	Check the total number given for Option 6 on page 4. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.
<input type="checkbox"/> <input type="checkbox"/>	If equipment is over \$5,000 per unit being purchased with Part B or Preschool funds, there is a corresponding equipment page.
<input type="checkbox"/> <input type="checkbox"/>	All amounts are rounded to the nearest dollar.
<input type="checkbox"/> <input type="checkbox"/>	Check contracted services amount against page 3, Column 2. If contracted services are paid from the general purpose budget, the LEA may be eligible for partial reimbursement.
<input type="checkbox"/> <input type="checkbox"/>	If special transportation services are indicated on Page 3, appropriate expenditures are included in the budget.
<input type="checkbox"/> <input type="checkbox"/>	Total allocations for both Part B and Preschool have been budgeted.
<input type="checkbox"/> <input type="checkbox"/>	Any budget code with the description "Other " must be detailed in the plan.

Comments: *Budget code substitutions or additions cannot be made in the budget*

Page 14 – Estimated Expenditure Summary

<input type="checkbox"/>	<input type="checkbox"/>	Name of LEA is given at top of page.
<input type="checkbox"/>	<input type="checkbox"/>	Budgeted amounts for each account series and fund types have been transferred correctly from each corresponding budget page.
<input type="checkbox"/>	<input type="checkbox"/>	Calculations for each fund type (General Purpose, Idea Part B, and Preschool) are correct.
<input type="checkbox"/>	<input type="checkbox"/>	Total expenditures for general purpose funds match total on page 16, item c.
<input type="checkbox"/>	<input type="checkbox"/>	If the LEA is going to reduce their level of local expenditures of special education services, the correct column is filled in and computed correctly.
<input type="checkbox"/>	<input type="checkbox"/>	Total award has been budgeted correctly.
<input type="checkbox"/>	<input type="checkbox"/>	Indirect cost has been calculated correctly. Equipment and any monies budgeted under permissive use of funds have been subtracted prior to figuring indirect costs.
<input type="checkbox"/>	<input type="checkbox"/>	Total IDEA, Part B and Preschool amounts have been transferred to the front of the Comprehensive Application.

Calculation for indirect cost: Total Allocation – Any Equipment and/or Permissive Use of Funds = Allocation (less equipment) / Indirect Cost Rate (1.00__ or 1.0__ __) X Indirect Cost % = Maximum Indirect Cost (See sample attached)

Page 15 – Equipment List (IDEA & PreSchool only)

<input type="checkbox"/>	<input type="checkbox"/>	Name of School System is listed at top of page. Appropriate budget is checked.
<input type="checkbox"/>	<input type="checkbox"/>	Any equipment budgeted under IDEA Part B or Preschool requiring prior approval is accounted for on this page.
<input type="checkbox"/>	<input type="checkbox"/>	Budget codes are correct.
<input type="checkbox"/>	<input type="checkbox"/>	Description is appropriate for definition of equipment.
<input type="checkbox"/>	<input type="checkbox"/>	Quantity, Unit Cost, and Total Cost are correct. (Unit cost is \$5,000 or more; see comments below).
<input type="checkbox"/>	<input type="checkbox"/>	Justification is given for each item purchased and is appropriate for the account under which equipment is budgeted. Justification is tied to the child's IEP or needs.
<input type="checkbox"/>	<input type="checkbox"/>	Total for page is correct.
<input type="checkbox"/>	<input type="checkbox"/>	If more than one page is needed, grand total of equipment is correct.

Comments: *Equipment requiring prior approval is defined as property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit. Minor sensitive equipment are items costing \$100 or more with a life expectancy of three years or longer.*

Equipment must be kept on inventory. For equipment that is lost, stolen, or no longer useable, a letter of disposition must be addressed to the Director of Program Management Services and submitted to your Management Consultant.

Materials and software are not to be included on this page.

Pages – Line Item Justification for the Expenditures of IDEA, Part B & PreSchool Funds

<input type="checkbox"/>	<input type="checkbox"/>	There is a justification for each budgeted account number under the Part B or Preschool funds and the account code is marked.
<input type="checkbox"/>	<input type="checkbox"/>	Account numbers and description of expenditures (complete account name) match the budget.
<input type="checkbox"/>	<input type="checkbox"/>	Justifications are added for all account codes which say "Specify" and for any items without prewritten justifications
<input type="checkbox"/>	<input type="checkbox"/>	All equipment costing \$100 or more but less than \$5,000 is specified on the appropriate justifications page.

Comments: *Do not include FTEs of personnel in the budget justifications—the appropriate FTEs have already been included on the budget pages.*

Page 16 – Non-Supplanting/Maintenance of Effort

LEA	SEA	
<input type="checkbox"/>	<input type="checkbox"/>	Name of School System is listed at top of page.
<input type="checkbox"/>	<input type="checkbox"/>	Expenditures for items "a" and "b" have been verified for accuracy.
<input type="checkbox"/>	<input type="checkbox"/>	Item c (1), either actual or projected is circled.
<input type="checkbox"/>	<input type="checkbox"/>	If actual figures used, amounts are transferred from State Special Education Expenditure Report correctly.
<input type="checkbox"/>	<input type="checkbox"/>	The total unduplicated count of disabled students served agrees with the June End of Year Report.
<input type="checkbox"/>	<input type="checkbox"/>	Division is correct.
<input type="checkbox"/>	<input type="checkbox"/>	If the LEA is not expending more money (total or per pupil) in item "c" than in item "b", a letter, signed by the Director of Schools must be included with justifications and specific expenditure amounts that equal or exceed the difference
<input type="checkbox"/>	<input type="checkbox"/>	Item "d"—the amount of total expenditures from general purpose funds has been transferred accurately from page 14.
<input type="checkbox"/>	<input type="checkbox"/>	Amount given in item "d" is greater than amount given in Item c (1). If no , LEA is notified of potential maintenance of effort problem.

Calculation of
Indirect Cost (Restricted Rate)

$$\begin{array}{ccccccc}
 & & & & \begin{array}{c} 1.00 _ _ \\ 1.0 _ _ \end{array} & & \\
 \hline
 \text{Total IDEA Allocation} & - & \text{Any Equipment} & = & \text{Adjusted Allocation} & / & \text{Ind. Cost} \times \text{Ind. Cost \%} = \text{Max. Indirect Cost} \\
 & & \text{and/or} & & & & \\
 & & \text{permissive use of funds} & & & & \\
 \\
 & & & & \begin{array}{c} 1.00 _ _ \\ 1.0 _ _ \end{array} & & \\
 \hline
 \text{Total PS Allocation} & - & \text{Any Equipment} & = & \text{Adjusted Allocation} & / & \text{Ind. Cost} \times \text{Inc. Cost \%} = \text{Max. Indirect Cost} \\
 & & \text{and/or} & & & & \\
 & & \text{permissive use of funds} & & & &
 \end{array}$$

SAMPLE:

System: Tennessee City Schools

Indirect Cost Rate: 1.23%

$$\begin{array}{ccccccc}
 \underline{8,605,566} & - & \underline{15,000} & = & \underline{8,590,566} & / & \underline{1.0123} = 8,486,185.91 \times \underline{1.23\%} = \underline{104,380.09} \\
 \text{Total IDEA Allocation} & & \text{Equipment} & & \text{Adjusted Allocation} & & \text{Ind. Cost} & & \text{Ind. Cost \%} & & \text{Max. Ind. Cost} \\
 & & \text{and/or} & & & & & & & & \\
 & & \text{permissive use of funds} & & & & & & & &
 \end{array}$$

System: Volunteer County Schools

Indirect Cost Rate: 0.81%

$$\begin{array}{ccccccc}
 \underline{74,152} & - & \underline{0} & = & \underline{74,152} & / & \underline{1.0081} = 73,556.19 \times \underline{.81\%} = \underline{595.81} \\
 \text{Total PS Allocation} & & \text{Equipment} & & \text{Adjusted Allocation} & & \text{Ind. Cost} & & \text{Ind. Cost \%} & & \text{Max. Ind. Cost} \\
 & & \text{And/or} & & & & & & & & \\
 & & \text{permissive use of funds} & & & & & & & &
 \end{array}$$